

COVER PAGE

Wisconsin Power and Light Company

Docket 6680-UR-117

Second Corrected Exhibit 3.10 (Lane Kollen)

**Response of
Wisconsin Power and Light Company
to
The Public Service Commission of Wisconsin
Data Request No. GMM-02**

Docket Number: 6680-UR-117
Date of Request: June 26, 2009
Response Due: June 30, 2009
Information Requested By: Gail Maly
Date Responded: June 29, 2009, **Supplemental July 8, 2009**
Author: Marty Seitz / Ted Smith
Author's Title: Mgr II Fin Planning & Analysis / Lead Analyst II
Author's Telephone No.: (608) 458-3363 / (608) 458-3472
Witness: (if other than Author)

Data Request No. GMM-02 Supplemental:

Verbal request: Provide the December 2008 journal entries on WPL books related to accounting for pensions and benefits. Also provide for a walk through of the entries if necessary.

Response:

The attached file [GMM-02 Supplemental.xls] provides the detail of the December 2008 journal entries on WPL books related to accounting for pensions and benefits. A further walk through of the data can be arranged if needed.